

NONMAJOR GOVERNMENTAL AND INTERNAL SERVICE FUNDS

Nonmajor governmental funds include special revenue funds, debt service funds and capital projects funds that do not meet the financial requirements to be classified as a major fund.

Special revenue funds account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for particular purposes.

Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessments bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

NONMAJOR SPECIAL REVENUE FUNDS

County Attorney Fund - Accounts for the prosecutorial and public administrator functions of the county attorney's office. Fund was separated from the general fund effective July 1, 2001 due to voter approval of a dedicated mill levy for prosecution services.

Bridge Fund - Accounts for the construction, maintenance, and improvements of all public County bridges

Predatory Animal Control Fund - Accounts for a special tax on livestock in the County for the purpose of paying bounties on predatory animals killed in the county

Weed Control Fund - Accounts for the control and management of noxious weeds

Library Fund - Accounts for the collection of property taxes levied on rural residents. Proceeds are forwarded to the City of Billings for operation of the Billings Library

Senior Citizens Fund - Accounts for the collection of property taxes used to promote, establish, and maintain recreational, educational, and other activities of the elderly

County Extension Agent Fund - Accounts for extension work in agriculture and home economics within the County in cooperation with Montana State University and the U.S. Department of Agriculture

District Court Fund - Accounts for the operation and maintenance of the Public Defender's Office, Clerk of District Court, and other district court costs

Payment in Lieu of Taxes (PILT) Fund - Accounts for payments to the County in lieu of taxing federally owned lands

Parks Fund - Accounts for the maintenance and operation of all County owned parks

Museum Fund - Accounts for the County assisted maintenance and operation of four museums: the Yellowstone Art Museum, Western Heritage Center, Yellowstone County Museum, and the Huntley Project Museum

Crime Control Fund - Accounts for state and federal grants dedicated to public safety efforts

Health Services Fund - Accounts for the collection of a levy designated for the operations of the City/County Health Department, which operates programs designated for promoting public health. Funds collected by the levy are forwarded to the Health Department.

Soil Conservation Fund - Accounts for a special assessment levied within the district for the conservation of soil resources and prevention of soil erosion

Alcohol Rehabilitation Fund - Accounts for the distribution of alcohol taxes from the state to be used for the treatment, rehabilitation, and prevention of alcoholism

NONMAJOR SPECIAL REVENUE FUNDS, continued

Drug Forfeiture Fund - Accounts for the proceeds and disbursement of funds associated with property seized in connection with illegal activities involving controlled substances.

Junk Vehicle Fund - Accounts for the state allocation of the motor vehicle disposal fee, which is used for the control, collection, recycling, and disposal of junk vehicles

Youth Services Fund - Accounts for the secure and non-secure detention of delinquent and troubled youths

R.S.I.D. Maintenance Fund - Accounts for special assessments levied to finance improvements, repairs, or services which benefit the assessed properties

Traffic Safety Fund - Accounts for state and federal grants and allocations that are required to benefit highway safety projects, such as DUI enforcement

Emergency Levy Fund - Accounts for a levy on property outside Billings, Laurel, and Broadview used to fund eligible declared emergency expenditures

Permissive Medical Levy Fund - Accounts for taxes levied for funding costs related to the inflationary cost of the County's medical plan that are statutorily permitted.

Benevolent Levy Fund - Accounts for funds requested or contributed to the County for general purposes.

NONMAJOR DEBT SERVICE FUNDS

R.S.I.D. Revolving Fund - Accounts for the accumulation of resources used to insure timely payment of R.S.I.D. debt and to provide short-term loans to the R.S.I.D. Maintenance Funds

METRA Expansion Bond Fund - Accounts for the levy used to retire the general obligation debt issued to improve and expand the METRA civic center facilities and grounds

NONMAJOR CAPITAL PROJECTS FUNDS

Geographical Information System (GIS) Fund - Accounts for the monies used to develop and implement the County's property management data base system

RSID Construction Fund - Accounts for the financing proceeds and the construction expenditures on Rural Special Improvement Districts (RSID)

INTERNAL SERVICE FUNDS

Health Insurance Fund - Accounts for the funding and costs associated with County employee health care. Charges to other County departments are made to cover these costs. Employees are required to pay the premiums for spouse or other dependent coverage. Claims are processed by a third-party administrator

Motor Pool Fund - Accounts for the operations of the County motor pool, which charges the use of the vehicles to County departments based on mileage

Telephone Fund - Accounts for the operations of the telephone system, which is charged back to County departments based on the quantity and type of phones being used, and the long distance usage

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2005
(PAGE 1 OF 4)**

<u>Assets</u>	County Attorney Fund	Bridge Fund	Predatory Animal Control Fund	Weed Control Fund	Library Fund	Senior Citizens Fund	County Extension Agent Fund
Cash and demand investments	\$376,232	\$416,794	\$253	\$52,484	\$11,296	\$4,622	\$39,314
Cash investments	581,559	648,021	393	81,600	17,564	7,186	61,124
Receivables (net of allowance for uncollectibles):							
Property taxes	35,745	39,288	176	6,391	16,269	13,676	8,039
Accounts	0	0	0	13,532	0	0	0
Delinquent assessments	0	0	0	0	0	0	0
Accrued interest	2,096	0	0	0	0	0	0
Prepaid expenses	0	0	0	237	0	0	0
Inventories	0	41,846	0	8,612	0	0	0
Total assets	\$995,632	\$1,145,949	\$822	\$162,856	\$45,129	\$25,484	\$108,477
 <u>Liabilities and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$81,968	\$83,965	\$0	\$9,239	\$0	\$11,808	\$2,819
Accrued liabilities	40,000	0	0	16,018	0	0	3,000
Due to other funds	0	0	0	0	0	0	0
Deferred revenue	35,745	39,288	176	6,391	16,269	13,676	8,039
Due to other taxing districts	0	0	0	0	0	0	0
Total liabilities	157,713	123,253	176	31,648	16,269	25,484	13,858
 FUND BALANCE:							
Reserved for inventories	0	41,846	0	8,612	0	0	0
Unreserved	837,919	980,850	646	122,596	28,860	0	94,619
Total fund balance	837,919	1,022,696	646	131,208	28,860	0	94,619
Total liabilities and fund balance	\$995,632	\$1,145,949	\$822	\$162,856	\$45,129	\$25,484	\$108,477

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2005
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<u>Assets</u>	District Court Fund	PILT Fund	Parks Fund	Museum Fund	Crime Control Fund	Health Services Fund
Cash and demand investments	\$212,072	\$62,329	\$43,169	\$53,611	(\$9,852)	\$91,815
Cash investments	329,725	96,908	67,118	83,352	(15,318)	142,222
Receivables (net of allowance for uncollectibles):						
Property taxes	65,485	0	0	14,849	0	57,889
Accounts	390,878	0	0	0	59,879	0
Delinquent assessments	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	327
Prepaid Expenses	0	0	0	0	0	0
Inventories	0	0	0	0	0	0
Total assets	\$998,160	\$159,237	\$110,287	\$151,812	\$34,709	\$292,253
 <u>Liabilities and Fund Balance</u>						
LIABILITIES:						
Accounts payable	\$33,769	\$59	\$2,611	\$11,433	\$34,709	\$0
Accrued liabilities	25,000	0	0	1,000	0	0
Due to other funds	0	0	0	0	0	0
Deferred revenue	65,485	0	0	14,849	0	57,889
Due to other taxing districts	0	0	0	0	0	234,364
Total liabilities	124,254	59	2,611	27,282	34,709	292,253
 FUND BALANCE:						
Reserved for inventories	0	0	0	0	0	0
Unreserved	873,906	159,178	107,676	124,530	0	0
Total fund balance	873,906	159,178	107,676	124,530	0	0
Total liabilities and fund balance	\$998,160	\$159,237	\$110,287	\$151,812	\$34,709	\$292,253

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2005
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<u>Assets</u>	Soil Conservation Fund	Alcohol Rehabilitation Fund	Drug Forfeiture Fund	Junk Vehicle Fund	Youth Services Fund	R.S.I.D. Maintenance Fund	Traffic Safety Fund
Cash and demand investments	\$503	\$2,438	\$25,392	\$3,146	\$49,054	\$405,218	\$37,458
Cash investments	782	3,791	39,389	4,891	76,268	624,852	57,837
Receivables (net of allowance for uncollectibles):							
Property taxes	1,521	0	0	0	0	0	0
Accounts	0	0	0	0	223,327	0	0
Delinquent assessments	0	0	0	0	0	6,324	0
Accrued interest	0	0	55	0	0	3,189	248
Deferred assessments	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
Total assets	\$2,806	\$6,229	\$64,836	\$8,037	\$348,649	\$1,039,583	\$95,543
 <u>Liabilities and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$1,285	\$6,229	\$2,711	\$8,037	\$9,727	\$5,353	\$1,072
Accrued liabilities	0	0	255	0	37,000	571	0
Due to other funds	0	0	0	0	0	0	0
Deferred revenue	1,521	0	0	0	0	6,324	0
Due to other taxing districts	0	0	0	0	0	0	0
Total liabilities	2,806	6,229	2,966	8,037	46,727	12,248	1,072
 FUND BALANCE:							
Reserved for inventories	0	0	0	0	0	0	0
Unreserved	0	0	61,870	0	301,922	1,027,335	94,471
Total fund balance	0	0	61,870	0	301,922	1,027,335	94,471
Total liabilities and fund balance	\$2,806	\$6,229	\$64,836	\$8,037	\$348,649	\$1,039,583	\$95,543

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2005
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<u>Assets</u>	Emergency Levy Fund	Permissive Medical Levy Fund	Benevolent Fund	Total
Cash and demand investments	\$11,327	\$0	\$24,909	\$1,913,584
Cash investments	17,612	0	38,728	2,965,604
Receivables (net of allowance for uncollectibles):				
Property taxes	4	60,421	0	319,753
Accounts	0	0	0	687,616
Delinquent assessments	0	0	0	6,324
Accrued interest	0	0	0	5,915
Deferred assessments				0
Prepaid expenses	0	0	0	237
Inventories	0	0	0	50,458
Total assets	\$28,943	\$60,421	\$63,637	\$5,949,491
 <u>Liabilities and Fund Balance</u>				
LIABILITIES:				
Accounts payable	\$0	\$0	\$0	\$ 306,794
Accrued liabilities	0	0	0	122,844
Due to other funds	0	62,474	0	62,474
Deferred revenue	4	60,421	0	326,077
Due to other taxing districts	0	0	0	234,364
Total liabilities	4	122,895	0	1,052,553
 FUND BALANCE:				
Reserved for inventories	0	0	0	50,458
Unreserved	28,939	(62,474)	63,637	4,846,480
Total fund balance	28,939	(62,474)	63,637	4,896,938
Total liabilities and fund balance	\$28,943	\$60,421	\$63,637	\$5,949,491

YELLOWSTONE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
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	<u>County Attorney</u>		<u>Bridge Fund</u>		<u>Predatory Animal Control Fund</u>		<u>Weed Control Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES:								
Taxes	\$783,439	\$776,133	\$851,379	\$843,156	\$0	\$0	\$135,881	\$134,578
Intergovernmental	2,500	126,872	23,459	23,209	0	0	113,242	65,493
Charges for services	23,000	20,589	0	0	0	0	162,961	137,288
Other	8,000	17,440	0	0	900	985	32,603	8,538
Total revenues	816,939	941,034	874,838	866,365	900	985	444,687	345,897
EXPENDITURES:								
Current:								
Public safety	2,083,165	1,996,984	0	0	0	0	0	0
Public works	0	0	458,000	324,396	0	0	459,264	315,200
Social and economic services	0	0	0	0	900	900	0	0
Capital outlay:								
Public safety	100,775	82,682	0	0	0	0	0	0
Public works	0	0	1,000,552	467,952	0	0	7,100	0
Total expenditures	2,183,940	2,079,666	1,458,552	792,348	900	900	466,364	315,200
Excess (deficiency) of revenues over (under) expenditures	<u>(1,367,001)</u>	<u>(1,138,632)</u>	<u>(583,714)</u>	<u>74,017</u>	<u>0</u>	<u>85</u>	<u>(21,677)</u>	<u>30,697</u>
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	1,474,956	1,475,495	0	0	0	0	3,780	2,625
Interfund transfer out	(100,750)	(90,193)	0	0	0	0	(25,000)	(25,000)
Total other financing sources (uses)	1,374,206	1,385,302	0	0	0	0	(21,220)	(22,375)
Net change in fund balances	<u>\$ 7,205</u>	<u>246,670</u>	<u>\$ (583,714)</u>	<u>74,017</u>	<u>\$0</u>	<u>85</u>	<u>\$ (42,897)</u>	<u>8,322</u>
Fund balances July 1, 2004		<u>591,249</u>		<u>948,679</u>		<u>561</u>		<u>122,886</u>
Fund balances June 30, 2005		<u>\$ 837,919</u>		<u>\$ 1,022,696</u>		<u>\$ 646</u>		<u>\$ 131,208</u>

YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005
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	<u>Library Fund</u>		<u>Senior Citizens Fund</u>		<u>County Extension Agent Fund</u>		<u>District Court Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES:								
Taxes	\$ 361,104	\$ 357,085	\$ 292,993	\$ 290,203	\$ 165,605	\$ 164,820	\$ 1,382,164	\$ 1,369,323
Licenses and permits	0	0	0	0	0	0	0	0
Intergovernmental	81,735	81,436	67,986	67,936	44,469	44,419	1,329,793	1,266,164
Charges for services	0	0	0	0	0	0	35,000	68,577
Total revenues	442,839	438,521	360,979	358,139	210,074	209,239	2,746,957	2,704,064
EXPENDITURES:								
Current:								
General government	0	0	0	0	0	0	678,783	667,957
Public safety	0	0	0	0	0	0	1,665,181	1,470,718
Social and economic services	0	0	400,000	395,310	220,539	198,768	0	0
Culture and recreation	442,200	442,200	0	0	0	0	0	0
Capital outlay:								
Public safety	0	0	0	0	0	0	42,290	42,232
Total expenditures	442,200	442,200	400,000	395,310	220,539	198,768	2,386,254	2,180,907
Excess (deficiency) of revenues over (under) expenditures	639	(3,679)	(39,021)	(37,171)	(10,465)	10,471	360,703	523,157
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	2,520	1,260	45,360	40,936
Interfund transfer out	0	0	0	0	(16,000)	(16,000)	(526,048)	(526,048)
Total other financing sources (uses)	0	0	0	0	(13,480)	(14,740)	(480,688)	(485,112)
Net change in fund balances	\$ 639	(3,679)	\$ (39,021)	(37,171)	\$ (23,945)	(4,269)	\$ (119,985)	38,045
Fund balances July 1, 2004		32,539		37,171		98,888		835,861
Fund balances June 30, 2005		\$ 28,860		\$ 0		\$ 94,619		\$ 873,906

YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005
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	<u>PILT Fund</u>		<u>Parks Fund</u>		<u>Museum Fund</u>		<u>Crime Control Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$0	\$0	\$0	\$0	\$ 322,717	\$ 322,807	\$0	\$0
Intergovernmental	100,000	109,777	0	0	8,881	27,256	296,031	238,941
Other	0	0	8,000	19,365	0	0	0	0
Total revenues	100,000	109,777	8,000	19,365	331,598	350,063	296,031	238,941
EXPENDITURES:								
Current:								
General government	120,300	70,925	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	369,650	293,085
Culture and recreation	0	0	32,450	26,465	354,225	323,772	0	0
Capital outlay:								
Public safety	0	0	0	0	0	0	17,114	17,104
Culture and recreation	0	0	33,600	16,625	67,531	34,510	0	0
Total expenditures	120,300	70,925	66,050	43,090	421,756	358,282	386,764	310,189
Excess (deficiency) of revenues over (under) expenditures	(20,300)	38,852	(58,050)	(23,725)	(90,158)	(8,219)	(90,733)	(71,248)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	12,000	12,000	20,000	21,470	90,733	71,248
Interfund transfer out	(21,000)	(21,000)	0	0	(34,451)	(34,451)	0	0
Total other financing sources (uses)	(21,000)	(21,000)	12,000	12,000	(14,451)	(12,981)	90,733	71,248
Net change in fund balances	\$ (41,300)	17,852	\$ (46,050)	(11,725)	\$ (104,609)	(21,200)	\$0	0
Fund balances July 1, 2004		141,326		119,401		145,730		0
Fund balances June 30, 2005		\$ 159,178		\$ 107,676		\$ 124,530		\$0

YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005
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	Health Services Fund		Soil Conservation Fund		Alcohol Rehabilitation Fund		Drug Forfeiture Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$ 1,348,194	\$ 1,332,640	\$ 68,845	\$ 68,625	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	35,184	35,184	1,867	1,867	124,584	191,508	0	0
Fines and forfeitures	0	0	0	0	0	0	65,000	36,945
Other	2,000	2,871	0	0	0	0	0	10,307
Total revenues	1,385,378	1,370,695	70,712	70,492	124,584	191,508	65,000	47,252
EXPENDITURES:								
Current:								
Public safety	0	0	0	0	0	0	67,000	55,638
Public health	1,385,378	1,370,695	0	0	191,508	191,508	0	0
Conservation of natural resources	0	0	81,843	81,647	0	0	0	0
Total expenditures	1,385,378	1,370,695	81,843	81,647	191,508	191,508	67,000	55,638
Excess (deficiency) of revenues over (under) expenditures	0	0	(11,131)	(11,155)	(66,924)	0	(2,000)	(8,386)
Net change in fund balances	\$0	0	\$ (11,131)	(11,155)	(\$66,924)	0	\$ (2,000)	(8,386)
Fund balances July 1, 2004		0		11,155		0		70,256
Fund balances June 30, 2005		\$0		\$0		\$0		\$ 61,870

YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005
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	<u>Junk Vehicle Fund</u>		<u>Youth Services Fund</u>		<u>R.S.I.D. Maintenance Fund</u>		<u>Traffic Safety Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES:								
Special assessments	\$0	\$0	\$0	\$0	\$250,000	\$284,017	\$0	\$0
Licenses and permits	0	0	50,000	50,000	0	0	0	0
Intergovernmental	175,754	175,754	250,000	238,111	0	0	35,000	63,105
Charges for services	3,360	1,470	1,429,955	1,454,649	0	0	0	0
Other	7,000	5,770	0	4,657	25,000	27,165	2,000	2,087
Total revenues	186,114	182,994	1,729,955	1,747,417	275,000	311,182	37,000	65,192
EXPENDITURES:								
Current:								
Public safety	0	0	1,854,837	1,796,750	0	0	94,001	33,293
Public works	156,167	153,678	0	0	0	0	0	0
Debt service:								
Principal	4,247	4,247	0	0	0	0	0	0
Interest	553	553	0	0	0	0	0	0
Capital outlay:								
Public safety	0	0	13,000	0	0	0	0	0
Public works	0	0	0	0	350,000	215,654	0	0
Total expenditures	160,967	158,478	1,867,837	1,796,750	350,000	215,654	94,001	33,293
Excess (deficiency) of revenues over (under) expenditures	25,147	24,516	(137,882)	(49,333)	(75,000)	95,528	(57,001)	31,899
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	3,150	3,780	43,470	41,738	0	0	0	2,083
Interfund transfer out	(28,297)	(28,296)	0	0	0	0	0	0
Total other financing sources (uses)	(25,147)	(24,516)	43,470	41,738	0	0	0	2,083
Net change in fund balances	\$0	0	\$ (94,412)	(7,595)	\$ (75,000)	95,528	\$ (57,001)	33,982
Fund balances July 1, 2004		0		309,517		931,807		60,489
Fund balances June 30, 2005		\$0		\$ 301,922		\$ 1,027,335		\$ 94,471

YELLOWSTONE COUNTY, MONTANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005
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	<u>Emergency Levy Fund</u>		<u>Permissive Medical Levy Fund</u>		<u>Benevolent Fund</u>		<u>Total</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES:								
Taxes	\$0	\$0	\$1,526,537	\$1,495,443	\$0	\$0	\$7,238,858	\$7,154,813
Special assessments	0	0	0	0	0	0	250,000	284,017
Licenses and permits	0	0	0	0	0	0	50,000	50,000
Intergovernmental	0	0	0	0	0	0	2,690,485	2,757,032
Fines and forfeitures	0	0	0	0	0	0	65,000	36,945
Charges for services	0	0	0	0	0	0	1,654,276	1,682,573
Other	0	0	0	0	0	0	85,503	99,185
Total revenues	0	0	1,526,537	1,495,443	0	0	12,034,122	12,064,565
EXPENDITURES:								
Current:								
General government	0	0	0	0	63,637	0	862,720	738,882
Public safety	0	0	0	0	0	0	6,133,834	5,646,468
Public works	0	0	0	0	0	0	1,073,431	793,274
Public health	0	0	0	0	0	0	1,576,886	1,562,203
Social and economic services	0	0	0	0	0	0	621,439	594,978
Culture and recreation	0	0	0	0	0	0	828,875	792,437
Conservation of natural resources	0	0	0	0	0	0	81,843	81,647
Debt service:								
Principal	0	0	0	0	0	0	4,247	4,247
Interest	0	0	0	0	0	0	553	553
Capital outlay:								
Public safety	0	0	0	0	0	0	173,179	142,018
Public works	28,939	0	0	0	0	0	1,386,591	683,606
Culture and recreation	0	0	0	0	0	0	101,131	51,135
Total expenditures	28,939	0	0	0	63,637	0	12,844,729	11,091,448
Excess (deficiency) of revenues over (under) expenditures	(28,939)	0	1,526,537	1,495,443	(63,637)	0	(810,607)	973,117
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	0	0	1,695,969	1,672,635
Interfund transfer out	0	0	(1,526,468)	(1,522,910)	0	0	(2,278,014)	(2,263,898)
Total other financing sources (uses)	0	0	(1,526,468)	(1,522,910)	0	0	(582,045)	(591,263)
Net change in fund balances	\$ (28,939)	0	\$ 69	(27,467)	(\$63,637)	0	\$ (1,392,652)	381,854
Fund balances July 1, 2004		28,939		(35,007)		63,637		4,515,084
Fund balances June 30, 2005		\$ 28,939		\$ (62,474)		\$ 63,637		\$ 4,896,938

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2005**

<u>Assets</u>	R.S.I.D. Revolving Fund	METRA Expansion Bond Fund	Total
Cash and demand investments	\$93,007	\$83,088	\$176,095
Cash investments	144,606	127,015	271,621
Receivables (net of allowance for uncollectibles):			
Property taxes	0	28,722	28,722
Delinquent assessments	1,085	0	1,085
Deferred assessments	0	0	0
Accrued interest	0	1,337	1,337
Total assets	\$238,698	\$240,162	\$478,860
<u>Liabilities and Fund Balance</u>			
LIABILITIES:			
Deferred revenue	\$1,085	\$28,722	\$29,807
FUND BALANCE, reserved for debt service	237,613	211,440	449,053
Total liabilities and fund balance	\$238,698	\$240,162	\$478,860

YELLOWSTONE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	R.S.I.D.		METRA Expansion		Total	
	<u>Revolving Fund</u>		<u>Bond Fund</u>		<u>Budget</u>	<u>Actual</u>
	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:						
Taxes	\$0	\$0	\$581,740	\$578,754	\$581,740	\$578,754
Special assessments	0	17,386	0	0	0	17,386
Intergovernmental	0	0	180,363	180,363	180,363	180,363
Charge for services	55,000	57,400	0	0	55,000	57,400
Other	0	5	6,000	11,487	6,000	11,492
Total revenues	55,000	74,791	768,103	770,604	823,103	845,395
EXPENDITURES:						
Debt service:						
Principal	0	0	555,000	555,000	555,000	555,000
Interest	0	0	238,783	237,858	238,783	237,858
Total expenditures	0	0	793,783	792,858	793,783	792,858
Excess (deficiency) of revenues over (under) expenditures	55,000	74,791	(25,680)	(22,254)	29,320	52,537
OTHER FINANCING SOURCES (USES):						
Interfund transfer out	(25,000)	0	0	0	(25,000)	0
Total other financing sources (uses)	(25,000)	0	0	0	(25,000)	0
Net change in fund balances	\$ 30,000	74,791	\$ (25,680)	(22,254)	\$ 4,320	52,537
Fund balance July 1, 2004		162,822		233,694		396,516
Fund balance June 30, 2005		\$ 237,613		\$ 211,440		\$ 449,053

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2005**

<u>Assets</u>	Geographical Information System Fund	RSID Construction Fund	Total
Cash and demand investments	\$51,021	\$209,855	\$260,876
Cash investments	79,326	325,894	405,220
Receivables (net of allowance for uncollectibles):			
Accrued interest	0	5	5
Total Assets	\$130,347	\$535,754	\$666,101
<u>Liabilities and Fund Balance</u>			
LIABILITIES:			
Accounts payable	\$1,961	\$91,310	\$93,271
Accrued liabilities	4,224	4,459	8,683
Total liabilities	6,185	95,769	101,954
FUND BALANCE:			
Reserved for capital improvements	124,162	439,985	564,147
Total fund balance	124,162	439,985	564,147
Total Liabilities and Fund Balance	\$130,347	\$535,754	\$666,101

YELLOWSTONE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	Geographical		RSID Construction Fund		Total	
	Information System Fund					
	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:						
Intergovernmental	\$ 6,900	\$ 6,900	\$0	\$0	\$ 6,900	\$ 6,900
Charge for services	83,900	79,197	0	0	83,900	79,197
Other	0	0	5,000	1,000	5,000	1,000
Total revenues	90,800	86,097	5,000	1,000	95,800	87,097
EXPENDITURES:						
Current:						
General government	259,290	239,695	0	0	259,290	239,695
Capital outlay:						
Public works	21,500	21,004	1,087,106	642,739	1,108,606	663,743
Total expenditures	280,790	260,699	1,087,106	642,739	1,367,896	903,438
Excess (deficiency) of revenues over (under) expenditures	(189,990)	(174,602)	(1,082,106)	(641,739)	(1,272,096)	(816,341)
OTHER FINANCING SOURCES (USES):						
Interfund transfers in	193,569	193,251	0	0	193,569	193,251
Interfund transfers out	0	0	(19,974)	(19,974)	(19,974)	(19,974)
Special assessment bond proceeds	0	0	1,102,080	1,102,080	1,102,080	1,102,080
Total other financing sources (uses)	193,569	193,251	1,082,106	1,082,106	1,275,675	1,275,357
Net change in fund balances	\$ 3,579	18,649	\$0	440,367	\$ 3,579	459,016
Fund balance July 1, 2004		105,513		(382)		105,131
Fund balance June 30, 2005		\$ 124,162		\$ 439,985		\$ 564,147

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2005**

<u>ASSETS</u>	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
CURRENT ASSETS:				
Cash and demand investments	\$684,294	\$14,586	\$110,833	\$809,713
Cash investments	1,058,404	22,678	172,321	1,253,403
Receivables (net of allowance for uncollectibles):				
Accounts	0	0	2,664	2,664
Accrued interest	3,406	0	0	3,406
Total current assets	1,746,104	37,264	285,818	2,069,186
NONCURRENT ASSETS				
Capital Assets:				
Equipment and vehicles	0	70,546	369,461	440,007
Accumulated depreciation	0	(61,125)	(353,335)	(414,460)
Total property and equipment (net)	0	9,421	16,126	25,547
Total assets	\$1,746,104	\$46,685	\$301,944	\$2,094,733
<u>LIABILITIES</u>				
CURRENT LIABILITIES:				
Accounts payable	\$1,669	\$306	\$5,864	\$7,839
Accrued liabilities	434,817	0	0	434,817
Accrued compensated absences	0	0	787	787
Unearned premiums	230,822	0	0	230,822
Total current liabilities	667,308	306	6,651	674,265
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	0	2,362	2,362
<u>NET ASSETS</u>				
Investment in capital assets, net of related debt	0	9,421	16,126	25,547
Unrestricted	1,078,796	36,958	276,805	1,392,559
Total net assets	1,078,796	46,379	292,931	1,418,106
Total liabilities and net assets	\$1,746,104	\$46,685	\$301,944	\$2,094,733

YELLOWSTONE COUNTY, MONTANA
Internal Service Funds
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Total
OPERATING REVENUES:				
Charges for services	\$0	\$ 11,077	\$ 281,137	\$ 292,214
Health insurance premiums	3,794,157	0	0	3,794,157
Total operating revenues	3,794,157	11,077	281,137	4,086,371
OPERATING EXPENSES:				
Salaries and benefits	0	0	45,599	45,599
Supplies	0	2,396	22,800	25,196
Contracted services	26,292	1,567	147,356	175,215
Health claims	3,772,479	0	0	3,772,479
Stop-loss insurance and administration	284,995	0	0	284,995
Depreciation	0	6,512	8,003	14,515
Total operating expenses	4,083,766	10,475	223,758	4,317,999
Operating income (loss)	(289,609)	602	57,379	(231,628)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	29,960	0	0	29,960
Income (loss) before transfers	(259,649)	602	57,379	(201,668)
Interfund transfer in	994,655	0	1,260	995,915
Change in net assets	735,006	602	58,639	794,247
Net assets July 1, 2004	343,790	45,777	234,292	623,859
Net assets June 30, 2005	\$ 1,078,796	\$ 46,379	\$ 292,931	\$ 1,418,106

YELLOWSTONE COUNTY, MONTANA
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	Health Insurance Fund	Motor Pool Fund	Telephone Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$0	\$11,532	\$293,636	\$305,168
Cash received from health insurance premiums	3,855,423	0	0	3,855,423
Cash paid to other suppliers for goods or services	0	(4,010)	(173,563)	(177,573)
Cash paid to employees for services	0	0	(45,492)	(45,492)
Cash paid for health claims	(3,713,926)	0	0	(3,713,926)
Cash paid for stop-loss insurance and administration	(311,287)	0	0	(311,287)
Net cash provided (used) by operating activities	(169,790)	7,522	74,581	(87,687)
Cash flows from noncapital financing activities:				
Cash received from interfund transfer	994,655	0	1,260	995,915
Net cash provided (used) by noncapital financing activities	994,655	0	1,260	995,915
Cash flows from investing activities:				
Deposits into investment pool	(474,856)	(3,035)	(35,399)	(513,290)
Interest received on investments	29,857	0	0	29,857
Net cash provided (used) by investing activities	(444,999)	(3,035)	(35,399)	(483,433)
Net increase (decrease) in cash and demand investments	379,866	4,487	40,442	424,795
Cash and demand investments, July 1, 2004	304,428	10,099	70,391	384,918
Cash and demand investments, June 30, 2005	\$684,294	\$14,586	\$110,833	\$809,713
Noncash transaction:				
Increase in cash investments market value	\$3,090	\$0	\$0	\$3,090
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</u>				
Operating income (loss)	(289,609)	\$602	\$57,379	\$ (231,628)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Depreciation expense	0	6,512	8,003	14,515
(Increase) decrease in assets:				
Accounts receivable	0	455	12,499	12,954
Increase (decrease) in liabilities:				
Accounts payable	(145)	(47)	(3,407)	(3,599)
Accrued liabilities	58,698	0	107	58,805
Unearned premiums	61,266	0	0	61,266
Total adjustments	119,819	6,920	17,202	143,941
Net cash provided (used) by operating activities	(169,790)	\$7,522	\$74,581	\$ (87,687)